

रजिस्ट्रेशन नं० एल०-३३/एस० एम०/१३-१४/९५.



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शुक्रवार, ३१ मार्च, १९९५/१० चंद्र, १९१७

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचनाएं

शिमला-१७१००२, २८ मार्च, १९९५

संख्या ई० एम० एन० एफ (२) १/९१-११.--हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सैलज टैंकम ऐक्ट, १९६८ (१९६९ का २४) की धारा ४२-ए की उप-धारा (१) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए हिमाचल प्रदेश राजपत्र (असाधारण) में तारीख १ अक्टूबर, १९९२ में प्रकाशित इस विभाग की अधिसूचना

संख्या 1-12/73-ई0 एण्ड0 टी-III तारीख 25 सितम्बर, 1992 (जिसे इसमें इसके पश्चात् उक्त अधिसूचना कहा जाएगा) में निम्न लिखित संशोधन करते हैं, अर्थात् :—

#### संशोधन

1. पैरा 2 का संशोधन -- उक्त अधिसूचना क पैरा-2 में खण्ड (IX) के पश्चात् निम्नलिखित खण्ड (IX ए) अन्तर्भावित किया जाएगा, अर्थात् :—

“(ix—a) ‘integrated unit’ means an industrial unit set up under one management or one legal entity in category “A” and “B” industrial blocks after obtaining IPARA approval and the registration from the Empowered Committee and which :—

- (a) processes and crushes in Fruit Processing Plant a minimum quantity of 10,000 tonnes per annum of fruits and vegetables (with compulsory crushing of 7,500 Tonnes per annum of fruits and with optional crushing or processing of 2500 Tonnes per annum of either fruits or vegetables) procured locally within Himachal Pradesh;
- (b) also manufactures Indian Made Foreign Spirit in an Indian Made Foreign Spirit Bottling Plant; and
- (c) come into commercial production on or after 1st day of May, 1992;”

2. पैरा 4 का संशोधन -- उक्त अधिसूचना के पैरा-4 में, --

(क) उप-पैरा (1) में निम्नलिखित परन्तु जोड़े जाएंगे, अर्थात् :—

“Provided further that notwithstanding anything to the contrary contained in clause (i) of sub-para (1) of para 3 but subject to the ceiling specified hereunder the facility of making deferred payment of sales tax under the Act shall be available to an integrated unit for a total period of one hundred and twenty months (10 years) :—

Year

Maximum ceiling of deferment.

|                       |                               |
|-----------------------|-------------------------------|
| 1st year              | Rs. 1.5 crore.                |
| 2nd year              | Rs. 2.5 crore.                |
| 3rd year              | Rs. 3.5 crore.                |
| 4th year              | Rs. 4.5 crore                 |
| 5th year              | Rs. 5.5 crore.                |
| 6th year to 10th year | Rs. 6.00 crore for each year: |

Provided further that notwithstanding anything to the contrary contained in the preceding proviso, the maximum incentive for an integrated unit granted on account of (i) interest free loan availed of against excise duty deposited and (ii) deferred payment of sales tax, taken together, shall not exceed the cost of the fruit processing plant disclosed to the appropriate Assessing Authority at the time of registration of such unit as a dealer:

Provided further that the eligibility for making deferred payment of sales tax shall be from the date of commencement of commercial production of the fruit processing plant of the integrated unit.

(ख) उप-पैरा (2) में सारणी (टेबल) के अन्त में निम्नलिखित जोड़ा जाएगा, अर्थात् :—

“in case of integrated unit:

|                |                  |
|----------------|------------------|
| Ending Year I  | Nil (No payment) |
| Ending Year II | Nil (No payment) |

|                   |  |
|-------------------|--|
| Ending Year III   | Nil (No payment)   |
| Ending Year IV    | Nil (No Payment)   |
| Ending Year V     | Nil (No payment)   |
| Ending Year VI    | Nil (No Payment)   |
| Ending Year VII   | Nil (No Payment)   |
| Ending Year VIII  | Nil (No Payment)   |
| Ending Year IX    | Nil (No Payment)   |
| Ending Year X     | Nil (No Payment)   |
| Ending Year XI    | Payment of full amount of deferred sales tax pertaining to the First Year.   |
| Ending Year XII   | Payment of full amount of deferred sales tax pertaining to the Second Year.  |
| Ending Year XIII  | Payment of full amount of deferred sales tax pertaining to the Third Year.   |
| Ending Year XIV   | Payment of full amount of deferred sales tax pertaining to the Fourth Year.  |
| Ending Year XV    | Payment of full amount of deferred sales tax pertaining to the Fifth Year.   |
| Ending Year XVI   | Payment of full amount of deferred sales tax pertaining to the Sixth Year.   |
| Ending Year XVII  | Payment of full amount of deferred sales tax pertaining to the Seventh Year. |
| Ending Year XVIII | Payment of full amount of deferred sales tax pertaining to the Eighth Year.  |
| Ending Year XIX   | Payment of full amount of deferred sales tax pertaining to the Ninth Year.   |
| Ending Year XX    | Payment of full amount of deferred sales tax pertaining to the Tenth Year.   |

3. उपाबन्ध-II का संशोधन:—उक्त अधिसूचना में अनुसूचक उपाबन्ध-II में, मद् 41 के पश्चात् निम्नलिखित नई मद् 42 और 43 जोड़ी जाएगी, अर्थात् —

“42. Sale of electronic goods manufactured by the Electronic Industrial units situated in Himachal Pradesh including Computer Software units and Electronic Assembly Units where value addition in assembling is 25% or more.

43. Industrial units specified in item No. 76 (i), (ii), (iii) and (iv) of the Schedule ‘B’ appended to the Act.”

[Authoritative English Text of this department Notification No. EXN-F(2)1/91-II dated 28th March 1995, as required under Article 348 (3) of the Constitution of India].

Shimla-171002, the 28th March, 1995

No. EXN-F(2)1/91-II.—In exercise of the power conferred by sub-section (1) of section 42-A of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968.), the Governor of Himachal Pradesh is pleased to make the following amendments in this department's notification No.1-12/73-E&T-III, dated 25th September, 1992, published in Rajpatra, Himachal Pradesh (Extra-Ordinary) on 1st October, 1992 (hereinafter called the ‘said notification’), namely :—

#### AMENDMENTS

1. Amendment of para 2.—In para 2 of the said notification, after clause (ix), the following clause (ix-a) shall be inserted namely:—

“(ix-a) “intergrated unit” means an industrial unit set up under one management or one legal entity in category “A” and “B” industrial blocks after obtaining IPARA

approval and the registration from the Empowered committee and which.—

- (a) processes and crushes in Fruits Processing Plant a minimum quantity of 10,000 Tonnes per annum of fruits and vegetables (with Compulsory crushing of 7,500 Tonnes per annum of fruits and with optional crushing or processing of 2500 Tonnes per annum of either fruits or vegetables) procured locally within Himachal Pradesh;
- (b) also manufactures I.M.F.S. in an I.M.F.S. Bottling Plant; and
- (c) comes into commercial production on or after 1st day of May, 1992;”

2. *Amendment of para 4.*—In Para 4 of the said Notification:—

- (a) in sub-para (1) the following provisos shall be added namely:—

“Provided further that notwithstanding anything to the contrary contained in clause (i) of sub-para (1) of para 3 but subject to the ceiling specified hereunder the facility of making deferred payment of sales tax under the Act shall be available to an integrated unit for a total period of one hundred and twenty months (10 years):—

| <i>Year</i>           | <i>Maximum ceiling of deferment</i> |
|-----------------------|-------------------------------------|
| 1st year              | Rs.1.5 crore                        |
| 2nd Year              | Rs.2.5 crore                        |
| 3rd Year              | Rs.3.5 crore                        |
| 4th Year              | Rs.4.5 crore                        |
| 5th Year              | Rs.5.5 crore                        |
| 6th Year to 10th year | Rs.6.00 crore for each year:        |

Provided further that notwithstanding anything to the contrary contained in the Preceding proviso, the maximum incentive for an integrated unit granted on account of (i) interest free loan availed of against excise duty deposited and (ii) deferred payment of sales tax, taken together, shall not exceed the cost of the fruit processing plant disclosed to the appropriate Assessing Authority at the time of registration of such unit as a dealer:

Provided further that the eligibility for making deferred payment of sales tax shall be from the date of commencement of commercial production of the fruit processing plant of the integrated unit.

- (b) In sub-para (2), in the Table, at its end, the following shall be added, namely:—

“In case of integrated units:

|                  |   |
|------------------|---|
| Ending Year I    | Nil (No payment)  |
| Ending Year II   | Nil (No payment)  |
| Ending Year III  | Nil (No payment)  |
| Ending Year IV   | Nil (No payment)  |
| Ending Year V    | Nil (No payment)  |
| Ending Year VI   | Nil (No payment)  |
| Ending Year VII  | Nil (No payment)  |
| Ending Year VIII | Nil (No payment)  |
| Ending Year IX   | Nil (No payment)  |
| Ending Year X    | Nil (No payment)  |
| Ending Year XI   | Payment of full amount of deferred sales tax pertaining to the First Year.  |
| Ending Year XII  | Payment of full amount of deferred sales tax pertaining to the Second Year. |
| Ending Year XIII | Payment of full amount of deferred sales tax pertaining to the Third Year.  |
| Ending Year XIV  | Payment of full amount of deferred sales tax pertaining to the Fourth Year. |
| Ending Year XV   | Payment of full amount of deferred sales tax pertaining to the Fifth Year.  |

|                   |  |
|-------------------|--|
| Ending Year XVI   | Payment of full amount of deferred sales tax pertaining to the Sixth Year.   |
| Ending Year XVII  | Payment of full amount of deferred sales tax pertaining to the Seventh Year. |
| Ending Year XVIII | Payment of full amount of deferred sales tax pertaining to the Eighth Year.  |
| Ending Year XIX   | Payment of full amount of deferred sales tax pertaining to the Ninth Year.   |
| Ending Year XX    | Payment of full amount of deferred Sales tax pertaining to the Tenth Year.   |

3. *Amendment of Annexure-II.*—In Annexure-II appended to the said Notification, after item 41. the following new items 42 and 43 shall be added: namely:—

- “42. Sale of electronic goods manufactured by the Electronic Industrial units situated in Himachal Pradesh including Computer Software units and Electronic Assembly Units where value addition in assembling is 25% or more.
43. Industrial units specified in item No. 76 (i),(ii),(iii) and (iv) of the Schedule ‘B’ appended to the Act.”.

शिमला-2, 28 मार्च, 1995

संख्या ई0 एक्स0एन-एफ(1) 1/95.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश एक्साईज फिस्कल, आर्डरज, 1965 के साथ पठित, हिमाचल प्रदेश में 1 नवम्बर, 1966 से ठीक पूर्व समाविष्ट राज्य क्षेत्रों में यथा लागू पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करा हुए, समी-समय पर यथा संशोधित हिमाचल प्रदेश सरकार, आबकारी एवं कराधान विभाग की अधिसूचना संख्या 1-17/64-ई0 एण्ड0 टी0, तारीख 28-10-1965 (जिसे इसमें इसके पश्चात् उक्त अधिसूचना कहा गया है) में प्रथम अप्रैल, 1995 से निम्नलिखित संशोधन करने का आदेश देते हैं, अर्थात:—

#### संशोधन

1. In para 1 of the said notification.—

(i) in item No. 1 (b) for the word, sign and figure “Rs. 12/-”, the word, sign and figure “Rs. 15/-” shall be substituted;

(ii) for item No. 4, the following shall be substituted namely:—

“Indian made Foreign Spirit including Rs. 30/- Rum when issued to troops, ex-servicemen and I.T.B.P through C.S.D. or other sources approved by the Government.

Besides-duty, assessed fee at the rate of Rs. 15/- per bulk litre shall also be levied on Indian made Foreign Spirit, Imported spirit, Rum and all other sorts of Indian Made Foreign Spirit.”;

(iii) in item No. 4-A, for the word, signs and figures “Rs. 3.50”, the word, sign and figures “Rs. 5.00” shall be substituted; and

(iv) in item II (b), in the first proviso, for the figures and the words “10 paise”, “5 paise” and “7 paise”, the word, sign and figures “Re. 1/-”, “50 paise” and “75 paise” shall be respectively substituted.

[Authoritative English Text of Government Notification No. EXN-F(1) 1/95, dated 28th March, 1995, as required under clause (3) of Article 348 of the Constitution of India.]

Shimla-2, the 28th March, 1995

No. EXN-F(1) 1/95.—In exercise of the powers conferred by Sections 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as applicable in the territories comprised in Himachal Pradesh immediately before 1st November, 1966, read with the Himachal Pradesh Excise Fiscal Orders, 1965, the Governor, Himachal Pradesh is pleased to order the following further amendments in Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-17/64-E & T, dated the 28th October, 1965, as amended from time to time (hereinafter called the 'said notification') with effect from 1st April, 1995, as under :—

### AMENDMENT

1. In para 1 of said notification.—

(i) in item No. 1(b) for the word, sign and figure "Rs. 12/-", the word, sign and figure "Rs. 15/-" shall be substituted ;

(ii) for item No. 4, the following shall be substituted namely :—

"Indian Made Foreign Spirit including Rum when Rs. 30/- issued to troops, ex-servicemen and I.T.B.P. through C.S.D. or other sources approved by the Government.

Besides duty, assessed fee at the rate of Rs. 15/- per bulk litre shall also be levied on Indian Made Foreign Spirit. Imported spirit, Rum and all other sorts of Indian made Foreign Spirit.";

(iii) in item No. 4-A, for the word, signs and figures "Rs. 3.50" the word, signs and figures "Rs. 5.00" shall be substituted ; and

(iv) in item II(b), in the first proviso, for the figures and the words "10 paise", "5 paise" and "7 paise", the word, sign and figures "Rs. 1/-", "50 paise" and "75 Paise" shall be respectively substituted.

शिमला-2, 28 मार्च, 1995

संख्या ई0 एकम0एन0-एफ0(1) 1/95.—हिमाचल प्रदेश के राज्यपाल, पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए समय-समय पर यथा संगोपित पंजाब एक्साईज फिस्कल आर्डर, 1932 (जिसे इसमें इसके पश्चात् उक्त आर्डरज कहा गया है) में दिनांक 1-4-1995 से निम्नलिखित और संशोधन करते हैं, अर्थात् :—

संशोधन

1. In Order I, of the said Orders,—

(i) in item No. (1)(b) for the word, sign and figure "Rs. 12/-", the word, sign and figure "Rs. 15/-" shall be substituted ;

(ii) for item No. 4, the following shall be substituted, namely :—

“Indian Made Foreign Spirit Rs. 30/- including Rum when issued to troops, ex-service men and I.T.B.P. through C.S.D. or other sources approved by the Government.

Besides duty, assessed fee at the rate of Rs. 15/- per bulk litre shall also be levied on Indian Made Foreign Spirit, Imported spirit, Rum and all other sorts of Indian Made Foreign Spirit.”; and

(iii) in item No. 4-A, for the word, signs and figures “Rs. 3.50”, the word, signs and figures “Rs. 5.00” shall be substituted ; and

2. In order 1-A of the said orders, in the existing proviso to para (2), for the figures and the words “10 paise”, “5 paise” and “7 paise”, the word, sign and figures “Re. 1/-”, “50 paise” and “75 paise” shall be respectively substituted.

[Authoritative English Text of Himachal Pradesh Government Notification No. EXN-F(1) 1/95, dated 28th March, 1995, as required under clause (3) of Article 348 of the Constitution of India].

Shimla-2, the 28th March, 1995

No. EXN-F(1) 1/95.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-Organisation Act, 1966 (Act No. 31 of 1966), the Governor, Himachal Pradesh is pleased to make the following further amendments in the Punjab Excise Fiscal Orders, 1932, as amended from time to time, (hereinafter called the said orders) with effect from 1-4-1995, as under :—

## AMENDMENTS

17 In Order 1, of the said Orders.—

(i) in item No. (1) (b) for the word, sign and figure “Rs. 12/” the word, sign and figure “Rs. 15/-” shall be substituted ;

(ii) for item No. 4, the following shall be substituted, namely:—

“Indian Made foreign Spirit including Rum Rs. 30/- when issued to troops, ex-servicemen and I.T.B.P. through C.S.D. or other sources approved by the Government.

Besides duty, assessed fee at the rate of Rs. 15/- per bulk litre shall also be levied on Indian Made Foreign Spirit, Imported Spirit, Rum and all other sorts of Indian Made Foreign Spirit.”; and

(iii) in item No. 4-A, for the word, signs and figures “Rs. 3.50”, the word, signs and figures “Rs. 5.00” shall be substituted ; and

2. In order 1-A of the said orders, in the existing proviso to para (2), for the figures

and the words "10 paise", "5 paise" and "7 paise", the words, sign and figures "Re.1/-", "50 paise" and "75 paise" shall be respectively substituted.

By order,

A. N. VIDYARTHI,  
Addl. Chief Secretary-cum-Secretary.

शिमला-2, 28 मार्च, 1995

संख्या ई० ए० ३० ए० ० ए० ० (११) ३५/७४-३.—हिमाचल प्रदेश के राज्यपाल, प्रथम नवम्बर, १९६६ से तुरन्त पूर्व हिमाचल प्रदेश के समाविष्ट क्षेत्रों को यथा लागू और पंजाब पुनर्गठन अधिनियम, १९६६ की धारा ५ के अधीन हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, १९१४ (१९१४ का १) की धारा-५६ द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आफिसर कमांडिंग, १० आसाम मार्फत ५६ ए० पी० ओ० को उनके स्थापना दिवस जो दिनांक ३१-३-९५ को मनाया जा रहा है में प्रयोग होने वाली मदिरा क्रमशः १००० बोतलें रम (९०० व० लि० ६७५ ब्रूफ लि०) २५० बोतलें व्हिस्की (२२५ व० लि० १६८,७५ ब्रूफ लि०); १०० बोतलें ब्रांडी (७५ व० लि० ५६.२५ ब्रूफ लि०) तथा २०० बोतलें बीयर (१३६ व० लि०) जिस पर आबकारी शुल्क तथा असैसड फीस मु० ३५०५९/- रुपये बनता है की आधी राशि जो मु० १७५२९/- रुपये बनती है, उसमें छूट प्रदान करने के सहर्ष आदेश देते हैं।

आदेश द्वारा,  
ए० ए० ० विचार्यी,  
अतिरिक्त मुख्य सचिव एवं सचिव।